

Date:- 29.10.2026

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra (East),
Mumbai - 400 051

Symbol: - KRISHNADEF

ISIN: - INE0J5601015

Subject.: Outcome of Board Meeting held on 29th October 2026

Dear Sir,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. Thursday, 29th October 2026, approved the following businesses inter-alia:

1. Financial Results

- a) Unaudited Standalone & Consolidated Financial Results of the Company for the quarter ended on 30th September 2026 along with Limited Review Report of the auditors for the corresponding period.

2. Declaration of Interim Dividend for the financial year 2026-27

- b) The Board declared interim dividend of Rs. 0.75 /- per equity share of Rs. 10 each (7.5%) for the financial year 2026-27.

3. Fixation of the record date

- c) The Board of Directors has fixed 05th November 2026 as the record date for determining the entitlement of the equity shareholders to receive the interim dividend for the financial year 2026–27.

4. Appointment of Additional Independent Director of the Company

- d) The Board of Directors approved the appointment of Mr. Mitanshu Shah (DIN: 02305207), as an Additional Independent Director of the Company for a term of 5 consecutive years, effective from 01st November 2026, subject to Shareholders approval.

The details as required under Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 are enclosed as “**Annexure A**”.

5. Appointment of Company Secretary and Compliance officer of the Company

- e) The Board of Directors approved the appointment of Ms. Chandni Shah (Membership No: 81250), as Company Secretary and Compliance Officer of the Company.

The details as required under Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 are enclosed as “**Annexure B**”.

The meeting started at 05:33 p.m. and concluded at 07:14 p.m.

We hereby request you to take the above information on your record.

Thanking you,
Yours faithfully

For KRISHNA DEFENCE AND ALLIED INDUSTRIES LIMITED,

ANKUR
ASHWIN
SHAH

Digitally signed by
ANKUR ASHWIN
SHAH
Date: 2026.10.29
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ANKUR ASHWIN SHAH
Managing Director
DIN: 01166537
Encl.: As above

“Annexure-A”

Details as required under Regulation 30, read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and SEBI Master Circular dated 30th January 2026.

Particulars	Details
Name	Mr. Mitanshu Shah (DIN: 02305207)
Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise~~	Appointment
Date of appointment/ ~~re-appointment/ cessation (as applicable)~~ & term of appointment/ ~~reappointment~~	Effective from 01st November 2026, for a term of 5 consecutive years, subject to shareholders approval.
Brief profile (in case of appointment)	Mitanshu Shah is the Founder and Managing Partner of MS Advisors, with over 31 years of experience in corporate finance, M&A, and business transformation across healthcare, chemicals, power, and other sectors. He has served as CFO of Arvind SmartSpaces and held senior finance leadership roles at the Alembic Group, Schneider Electric, Sun Pharmaceutical, and Sanofi India. His expertise includes strategic finance, corporate governance, investor relations, ESG, and business growth. He received the Best CFO Award from CFO India in 2018 and is a faculty member at ICAI and ICMAI, as well as an active member of CII and FICCI.
Disclosure of relationships between directors (in case of appointment of a director)	No relation exists between directors.
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018	Mr. Mitanshu Shah is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

“Annexure-B”

Details as required under Regulation 30, read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and SEBI Master Circular dated 30th January 2026.

Particulars	Details
Name	Ms. Chandni Shah (Membership No.: 81250)
Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise~~	Appointment
Date of appointment/ ~~re-appointment/ cessation (as applicable)~~ & term of appointment/ ~~reappointment~~	Effective from 01st November 2026.
Brief profile (in case of appointment)	Ms. Shah Chandni Ketulkumar is an Associate Member of the Institute of Company Secretaries of India (ICSI) and a law graduate. She possesses experience in corporate laws, secretarial compliances, corporate governance, the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. She has an expertise in handling statutory and regulatory compliances, conducting Board and Committee meetings, maintaining statutory records, and ensuring compliance with applicable laws and regulations.
Disclosure of relationships between directors (in case of appointment of a director)	No relation exists between directors.
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref. no. NSE/CML/2018/ 24, both dated 20 June 2018	N.A.

CNK & Associates LLP

Chartered Accountants

Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

The Board of Directors of,

Krishna Defence and Allied Industries Limited,

1. We have reviewed the accompanying Statement of Standalone Financial results of **Krishna Defence and Allied Industries Limited** ("the Company") for the quarter ended 30th September, 2026 and year to date result for the period 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For **CNK & Associates LLP**

Chartered Accountants

Firm Registration No. 101961W/W-100036



Shyam Sunder Lohia

Partner

Membership No. 426642

Place: Vadodara

Date: 29th October 2026

UDIN: 26426642XNLECW7486



The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

Website: www.cnkindia.com

VADODARA | MUMBAI | CHENNAI | AHMEDABAD | GIFT CITY | GURGOON | KOLKATA | BENGALURU | DELHI | PUNE | DUBAI | ABU DHABI

KRISHNA DEFENCE AND ALLIED INDUSTRIES LIMITED

CIN : L74900MH2013PLC248021

Registered Office : 344, A to Z Industrial Estate, Ganpatrao Kadam Marg, Lower Parel, Mumbai - 400 013

Email : cs@krishnaallied.com Website: www.krishnaallied.com

Phone : +91 22 4220 3800-99 (10Lines) Fax : +91 22 4220 3888

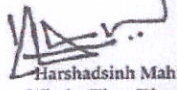
STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	7,529.34	5,759.93	4,836.33	13,289.27	11,627.54	24,478.22
II. Other income	170.81	93.96	64.54	264.77	91.52	326.84
III. Total Income	7,700.15	5,853.89	4,900.88	13,554.04	11,719.06	24,805.06
IV. Expenses:						
Cost of materials consumed	1,943.39	2,319.49	2,457.24	4,262.88	5,454.33	8,625.43
Purchases of Stock-in-Trade	1,218.54	527.36	188.50	1,745.90	198.34	264.44
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	31.57	171.73	(520.44)	203.30	126.51	3,671.34
Employee benefit expenses	540.29	493.14	542.15	1,033.42	1,017.72	2,032.40
Finance costs	11.81	11.65	5.14	23.46	21.55	38.02
Depreciation and amortization expenses	125.10	108.51	66.53	233.61	170.08	410.33
Job Work & Labour Charges	688.48	249.24	595.12	937.72	1,315.25	1,825.03
Other expenses	1,081.98	482.85	652.99	1,564.83	1,333.86	2,856.88
Total expenses	5,641.16	4,363.96	3,987.24	10,005.12	9,637.63	19,723.86
V Profit before tax	2,058.99	1,489.93	913.64	3,548.91	2,081.42	5,081.20
VI Tax expense:						
Current tax	572.25	384.10	235.11	956.35	535.72	1,345.38
Tax of earlier years (Net)	6.06	0.00	(8.14)	6.06	(18.54)	(18.54)
Deferred tax Liability/(Asset)	(31.38)	(61.03)	0.53	(92.41)	0.02	(57.75)
VII Profit for the period/year (V-VI)	1,512.05	1,166.85	686.13	2,678.90	1,564.22	3,812.12
VIII Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of the defined benefit plans	(14.65)	(14.29)	(1.49)	(28.93)	(2.99)	7.76
(ii) Income tax relating to items that will not be reclassified to profit or loss						
- Remeasurements of the defined benefit plans	3.69	3.60	0.38	7.28	0.75	(1.95)
Total Other Comprehensive Income	(10.96)	(10.69)	(1.12)	(21.65)	(2.24)	5.81
IX Total Comprehensive Income for the period (VII+VIII)	1,501.09	1,156.16	685.02	2,657.25	1,561.98	3,817.93
X Paid-up Equity share capital of Rs. 10 each	1,494.77	1,494.77	1,405.90	1,494.77	1,491.90	1,493.34
XI Other Equity						17,521.40
XII Earnings per equity share:						
Basic	10.12	7.81	4.58	17.93	10.81	25.95
Diluted	10.08	7.80	4.54	17.88	10.77	25.85

For Krishna Defence And Allied Industries Limited

Date: 29th October 2026
Place: Halol




Harshadsinh Mahida
Whole- Time Director
DIN : 11760208

KRISHNA DEFENCE AND ALLIED INDUSTRIES LIMITED

(formerly known as Krishna Allied Industries Limited)

CIN : L74900MH2013PLC248021

Registered Office : 344, A to Z Industrial Estate, Ganpatrao Kadam Marg, Lower Parel, Mumbai - 400 013

Email : cs@krishnaallied.com Website: www.krishnaallied.com

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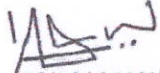
Notes

- 1 The above standalone results for the quarter and half year ended 30th September, 2026 have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 29th October, 2026. The statutory auditors have expressed an unmodified conclusion on these standalone financial results.
- 2 The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.
- 3 Operating segments have been identified in accordance with Ind AS 108 based on internal reports reviewed by the Chief Operating Decision Maker (CODM) for resource allocation and performance assessment. The Defence Products Segment is the Company's principal business activity, while the Other Products Segment does not meet the quantitative thresholds for separate reporting under Ind AS 108. Accordingly, the Company has only one reportable operating segment, and separate segment-wise disclosures of revenue, results, assets and liabilities are not applicable.
- 4 The Board of Directors has declared Interim Dividend of INR 0.75/- (i.e. 7.50%) per Equity Share of INR 10/- each.
- 5 The company granted 63,356 Stock Option to its employees by virtue of grant letter dated 11th, November, 2024 wherein 25% of Stock Options (i.e. 15839 Stock Options) will vest each year over next four years. During the Quarter, 14,352 stock options has been exercised by the employees. The option outstanding as on 30th September, 2026 is 28,728 options. The options are exercisable at an exercise price of Rs. 304 per share (Face Value of Rs.10 per share). Total expenses arising from share-based payment transactions recognized in profit or loss as part of employee benefit expense is Rs. 11.42 lakhs for the quarter ended on 30th September, 2026.

For Krishna Defence And Allied Industries Limited

Date: 29th October 2026
Place: Halol




Harshadsinh Mahida
Whole-Time Director
DIN : 11760208



KRISHNA DEFENCE AND ALLIED INDUSTRIES LIMITED

CIN : L74900MH2013PLC248021

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2026

Sr No.	Particulars	As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	3,820.81	3,375.63
	(b) Capital work-in-progress	461.68	303.83
	(c) Right of Use Asset	73.57	10.27
	(d) Financial Assets		
	(i) Investments	3,062.54	701.17
	(ii) Loans	-	-
	(iii) Other Financial Asset	6,656.82	7,687.20
	(e) Deferred tax Assets (Net)	163.18	63.49
	(f) Other non-current assets	378.02	302.39
(2)	Current assets		
	(a) Inventories	1,074.97	1,631.24
	(b) Financial Assets		
	(i) Trade receivables	8,886.21	3,467.75
	(ii) Cash and cash equivalents	116.93	602.91
	(iii) Bank balances other than cash and cash equivalents	693.27	2,504.79
	(iv) Loans	0.55	0.67
	(v) Other financial assets	0.41	0.61
	(c) Other current assets	208.22	720.59
	Total Assets	25,597.19	21,372.55
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1,494.77	1,493.34
	(b) Other Equity	20,056.86	17,521.40
		21,551.63	19,014.74
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	45.09	46.00
	(ii) Lease Liability	40.73	2.66
	(iii) Other Financial Liabilities	-	-
	(b) Long-term provisions	27.26	72.19
		113.08	120.85
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	537.96	159.84
	(ii) Lease Liabilities	34.02	8.40
	(iii) Trade payables		
	-Total outstanding dues of Micro enterprises and small enterprises	169.92	108.84
	-Total outstanding dues other than Micro and small enterprises	1,653.57	556.77
	(iv) Other Financial Liabilities	239.92	191.02
	(b) Other current liabilities	391.37	473.97
	(c) Short-term Provisions	754.89	617.94
	(d) Current Tax Liabilities	150.81	120.18
		3,932.47	2,236.96
	Total Equity and Liabilities	25,597.19	21,372.55

For Krishna Defence And Allied Industries Limited



Date: 29th October, 2026
Place: Halol



Harshadsinh Mahida
Whole- Time Director
DIN : 11760208

KRISHNA DEFENCE AND ALLIED INDUSTRIES LIMITED

(formerly known as Krishna Allied Industries Limited)

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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

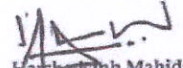
	Particulars	For the half year ended 30th September, 2026		For the year ended 31st March, 2026	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Profit before exceptional items, prior period items and tax:		3548.91		5,081.20
	Adjustments for :				
	Depreciation / amortization	233.61		410.33	
	Profit/Loss on sale of Property, Plant & equipments	-		(2.12)	
	Profit on sale of investment	-		(0.31)	
	Rent Income	-		(2.68)	
	Unrealised foreign exchange gain loss	(5.53)		-	
	Provision for Expected credit loss	203.59		39.76	
	Interest received	(258.00)		(309.13)	
	Share based payment expenses	22.84		147.76	
	Interest on Income Tax	-		3.04	
	Gain on cancellation of lease	-		(4.95)	
	Interest Expense	22.71		33.61	
	Property, Plant and Equipments Written Off	-	219.22	101.33	416.65
	Operating Profit before working capital changes		3,768.14		5,497.85
	Adjustments for:				
	(Increase)/Decrease in Trade receivables	(5,622.06)		(1,613.46)	
	(Increase)/Decrease in Inventories	556.26		5,610.83	
	(Increase)/Decrease in Loans and Advances	0.12		1.65	
	(Increase)/Decrease in Other Non Current Assets	9.48		(26.21)	
	(Increase)/Decrease in Other Current Assets	512.38		546.72	
	Increase/(Decrease) in Trade Payable	1,163.41		(136.69)	
	Increase/(Decrease) in Liabilities and Provisions	28.51		54.72	
			(3,351.90)		4,437.56
	Cash generated from Operations		416.24		9,935.41
	Less : Direct taxes paid (Net of refund, if any)		(931.78)		(1330.82)
	Net cash from Operating Activities (A)		(515.54)		8,604.59
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property plant & Equipment's		(904.88)		(1,964.68)
	Proceeds from Sale of Property plant & Equipment's		-		2.78
	(Purchase)/Sale of investments		(1861.12)		1.08
	Investment in Associate		(500.25)		(176.00)
	(Increase)/Decrease in Other bank balances		2834.54		(7,380.44)
	Rent Received		-		2.68
	Interest received		258.20		343.26
	Net Cash used in Investing Activities (B)		(173.51)		(9,171.31)
C	CASH FLOW FROM FINANCIAL ACTIVITIES				
	Proceeds from Issue of Share capital		43.65		2004.46
	Receipt of Long term borrowings(net)		-		48.35
	Repayment of Long Term Borrowings		(0.83)		(0.64)
	Increase/(Decrease) in Short term Borrowings		378.04		(786.83)
	Interest paid		(20.09)		(28.19)
	Dividend paid on Equity Shares		(186.64)		(74.54)
	Repayment of lease Liability		(10.85)		(26.30)
	Net cash used Financing Activities (C)		203.28		1,136.30
	Net increase in cash and cash equivalents (A+B+C)		(485.77)		569.58
	Cash and cash equivalents at the beginning of the year		603.00		33.42
	Cash and cash equivalents at the end of the year		117.24		603.00
	Components of Cash & Cash Equivalents				
	Cash on hand		1.78		0.76
	Balance with schedule banks				
	In Current Account		115.16		602.15
	Earmarked bank balances		0.30		0.09
	Cash and Cash Equivalents		117.24		603.00

For Krishna Defence And Allied Industries Limited

Date: 29th October 2026

Place: Halol




Harshadsinh Mahida
 Whole-Time Director
 DIN : 11760208

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

TO THE BOARD OF DIRECTORS OF KRISHNA DEFENCE AND ALLIED INDUSTRIES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Krishna Defence and Allied Industries Limited (hereinafter referred to as the "the Holding Company") and its associates and subsidiary (the Holding Company and its associates and subsidiary together referred to as "the Group") for the quarter ended 30th September 2026 and year to date result for the' period 1st April, 2026 to 30th September, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")
2. This Statement, which is the responsibility of the Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

4. The statement includes results of the following entities:

Sr. No.	Name of the Entity	Nature of the entity	Remarks
i.	Xsub Robotics Private Limited	Subsidiary	Furnished by management
ii.	Waveoptix Defence Solutions Private Limited	Associate	Reviewed by us
iii.	Conceptia Software Technologies Private Limited	Associate	Furnished by management
iv.	Taharabadkar Solutions Private Limited	Associate	Furnished by management

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetapur, Vadodra 390 007. Tel: +91 265 234 3483

Website: www.cnkindia.com



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

- a) The Accompanying unaudited consolidated financial results includes the financial information of one subsidiary, whose financial results reflect total assets (before consolidated adjustment) of Rs 206.84 lakhs as on 30th September, 2026, total revenue (before consolidated adjustments) of Rs Nil, total net profit/(loss) after tax (before consolidated adjustment) of Rs (8.17) lakhs, total comprehensive income (before consolidated adjustment) of Rs (8.17) lakhs for the quarter and half year ended 30th September, 2026 and cash inflows (net) (before consolidated adjustments) of Rs 198.78 lakhs for the period from 1st April, 2026 to 30th September, 2026, as considered in the Unaudited Consolidated Financial Results. The financial results of this subsidiary is unreviewed and has been furnished to us as certified by the management and our conclusion, in so far it relates to the affairs of this subsidiary, is based solely on such unaudited financial information compiled by the management. According to the information and explanations given to us by the management, this interim financial information is not material to the Group and are prepared by the management. Our Conclusion on the statement is not modified in respect of the above matter.
- b) The Accompanying unaudited consolidated financial results also include the Group's share of Net Profit/ (Loss) after tax of Rs (0.92) Lakhs and Rs (13.56) Lakhs and Total Comprehensive Income/ (Loss) (comprising of net profit after tax and other comprehensive income) of Rs (6.32) Lakhs and Rs (18.96) Lakhs for the quarter ended 30th September, 2026 and for the period from 1st April, 2026 to 30th September, 2026, respectively, as considered in the statement, in respect of two associates. The financial results of these two associates are unreviewed and has been furnished to us as certified by the management and our conclusion, in so far it relates to the affairs of these associates, is based solely on such unaudited financial information compiled by the management. According to the information and explanations given to us by the management, this interim financial information is not material to the Group and are prepared by the management. Our Conclusion on the statement is not modified in respect of the above matter.

For **C N K & Associates LLP**

Chartered Accountants

Firm Registration No. 101961W/W-100036

Shyam

Shyam Sunder Lohia

Partner

Membership No.426642

Place: Vadodara

Date: 29th October 2026

UDIN: 26426642UMQXKY9575



KRISHNA DEFENCE AND ALLIED INDUSTRIES LIMITED

CIN : L74900MH2013PLC248021

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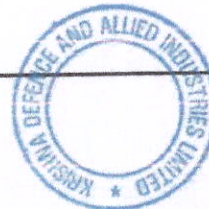
Phone : +91 22 4220 3800-99 (100Lines) Fax : +91 22 4220 3888

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from operations	7,529.34	5,759.93	4,836.33	13,289.27	11,627.54	24,478.22
II. Other income	170.81	93.96	64.54	264.77	91.52	326.84
III. Total Income	7,700.15	5,853.89	4,900.88	13,554.04	11,719.06	24,805.06
IV. Expenses:						
Cost of materials consumed	1,943.39	2,319.49	2,457.24	4,262.88	5,454.33	8,625.43
Purchases of Stock-in-Trade	1,218.54	527.36	188.50	1,745.90	198.34	264.44
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	31.57	171.73	(520.44)		126.51	3,671.34
Employee benefit expenses	542.65	493.14	542.15	1,035.78	1,017.72	2,032.40
Finance costs	11.81	11.65	5.14	23.46	21.55	38.02
Depreciation and amortization expenses	125.10	108.51	66.53	233.61	170.08	410.33
Job Work & Labour Charges	688.48	249.24	595.12	937.72	1,315.25	1,825.03
Other expenses	1,087.79	482.85	652.99	1,570.64	1,333.86	2,856.88
Total expenses	5,649.33	4,363.96	3,987.24	10,013.29	9,637.63	19,723.86
V Profit before tax	2,050.82	1,489.93	913.64	3,540.75	2,081.42	5,081.20
VI Tax expense:						
Current tax	572.25	384.10	235.11	956.35	535.72	1,345.38
Tax of earlier years (Net)	6.06	0.00	(8.14)	6.06	(18.54)	(18.54)
Deferred tax Liability/(Asset)	(31.38)	(61.03)	0.53	(92.41)	0.02	(57.75)
VII Profit for the period/year (V-VI)	1,503.89	1,166.85	686.13	2,670.74	1,564.22	3,812.12
VIII Share of Associate's Profit/(loss)	27.86	(22.43)	205.65	5.43	276.05	319.43
IX Profit After Tax and Share of Associate's profit/(Loss) (VII+VIII)	1,531.75	1,144.42	891.78	2,676.17	1,840.27	4,131.55
X Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
- Remeasurements of the defined benefit plans	(14.65)	(14.29)	(1.49)	(28.93)	(2.99)	7.76
(ii) Income tax relating to items that will not be reclassified to profit or loss						
- Remeasurements of the defined benefit plans	3.69	3.60	0.38	7.28	0.75	(1.95)
Total Other Comprehensive Income	(10.96)	(10.69)	(1.12)	(21.65)	(2.24)	5.81
XI Share of Associate's Profit/(Loss) in Other Comprehensive Income	(5.08)	(0.30)	-	(5.39)	-	(5.79)
XII Total Comprehensive Income for the period (VII+VIII)	1,515.71	1,133.43	890.67	2,649.13	1,838.03	4,131.57
XIII Net Profit/(loss) attributable to:						
Owners of the company	1,535.83	1,144.42	891.78	2,676.17	1,840.27	4,131.55
Non - Controlling Interest	(4.08)	-	-	-	-	-
XIV Other comprehensive income						
Owners of the company	(16.04)	(10.99)	(1.12)	(27.04)	(2.24)	0.02
Non - Controlling Interest	-	-	-	-	-	-
XV Total comprehensive income / (loss) net of tax (XIII)+(XIV)	1,519.78	1,133.43	890.67	2,649.13	1,838.03	4,131.57
Owners of the company	(4.08)	-	-	-	-	-
Non - Controlling Interest	-	-	-	-	-	-
XVI Paid-up Equity share capital of Rs. 10 each	1,494.77	1,494.77	1,405.90	1,494.77	1,491.90	1,493.34
XVII Other Equity						17,859.32
XVIII Earnings per equity share:						
Basic	10.28	7.66	5.99	17.94	10.81	28.12
Diluted	10.24	7.65	4.54	17.89	10.77	28.02

For Krishna Defence And Allied Industries Limited

Date: 29th October, 2026
Place: Halol



Harshadsinh Mahida
 Whole- Time Director
 DIN : 11760208

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(formerly known as Krishna Allied Industries Limited)

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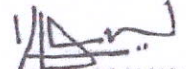
Notes

- 1 The above consolidated results for the quarter and half year ended 30th September, 2026 have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 29th September, 2026. The statutory auditors have expressed an unmodified conclusion on these consolidated financial results.
- 2 The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.
- 3 Operating segments have been identified in accordance with Ind AS 108 based on internal reports reviewed by the Chief Operating Decision Maker (CODM) for resource allocation and performance assessment. The Defence Products Segment is the Group's principal business activity, while the Other Products Segment does not meet the quantitative thresholds for separate reporting under Ind AS 108. Accordingly, the Group has only one reportable operating segment, and separate segment-wise disclosures of revenue, results, assets and liabilities are not applicable.
- 4 The Board of Directors of the Holding Company has Interim Dividend of INR 0.75/- (i.e. 7.50%) per Equity Share of INR 10/- each.
- 5 The Holding Company granted 63,356 Stock Option to its employees by virtue of grant letter dated 11th, November, 2024 wherein 25% of Stock Options (i.e. 15839 Stock Options) will vest each year over next four years. During the Quarter, 14,362 stock options has been exercised by the employees. The option outstanding as on 30th September, 2026 is 28,728 options. The options are exercisable at an exercise price of Rs. 304 per share (Face Value of Rs.10 per share). Total expenses arising from share-based payment transactions recognized in profit or loss as part of employee benefit expense is Rs. 11.42 lakhs for the quarter ended on 30th September, 2026.
- 6 During the previous quarter ended 30 June 2026, the Holding Company subscribed to the equity shares of M/s Krishna Vabo Defence Composites Private Limited, resulting in equity holdings of 51.00%. However, as at 30 September 2026, no consideration had been remitted by the Holding Company towards the aforesaid share subscriptions of M/s Krishna Vabo Defence Composites Private Limited.

Date: 29th October, 2026
Place: Halol

For Krishna Defence And Allied Industries Limited




Harshadsinh Mahida
Whole- Time Director
DIN : 11760208



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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2026

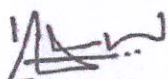
Rs in Lakhs

Sr No.	Particulars	As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
	ASSETS		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	3,820.81	3,375.63
	(b) Capital work-in-progress	461.68	303.83
	(c) Right of Use Asset	73.57	10.27
	(d) Financial Assets		
	(i) Investments	3,300.30	1,039.09
	(ii) Loans	-	-
	(iii) Other Financial Asset	6,656.82	7,687.20
	(e) Deferred tax Assets (Net)	163.18	63.49
	(f) Other non-current assets	378.02	302.39
(2)	Current assets		
	(a) Inventories	1,081.10	1,631.24
	(b) Financial Assets		
	(i) Trade receivables	8,886.21	3,467.75
	(ii) Cash and cash equivalents	315.71	602.91
	(iii) Bank balances other than cash and cash equivalents	693.27	2,504.79
	(iv) Loans	0.55	0.67
	(v) Other financial assets	0.41	0.61
	(c) Other current assets	210.15	720.59
	Total Assets	26,041.79	21,710.47
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	1,494.77	1,493.34
	(b) Other Equity	20,390.73	17,859.32
	(c) Non Controlling Interest	95.72	-
		21,981.23	19,352.66
	LIABILITIES		
(1)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	45.09	46.00
	(ii) Lease Liability	40.73	2.66
	(iii) Other Financial Liability	-	-
	(b) Long-term provisions	27.26	72.19
		113.08	120.85
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	537.96	159.84
	(ii) Lease Liability	34.02	8.40
	(iii) Trade payables		
	-Total outstanding dues of Micro enterprises and small enterprises	169.92	108.84
	-Total outstanding dues other than Micro and small enterprises	1,660.65	556.77
	(iv) Other Financial Liability	247.52	191.02
	(b) Other current liabilities	391.69	473.97
	(c) Short-term Provisions	754.89	617.94
	(d) Current Tax Liability	150.81	120.18
		3,947.48	2,236.96
	Total Equity and Liabilities	26,041.79	21,710.47

For Krishna Defence And Allied Industries Limited

Date: 29th October, 2026
Place: Halol




 Harshadsinh Mahida
 Whole- Time Director
 DIN : 11760208

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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2026

	Particulars	For the half year ended 30th September, 2026		For the year ended 31st March, 2026	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Profit before exceptional items, prior period items and tax:		3540.75		5,081.20
	Adjustments for :				
	Depreciation / amortization	233.61		410.33	
	Profit/Loss on sale of Property, Plant & equipments	-		(2.12)	
	Profit on sale of investment	-		(0.31)	
	Rent Income	-		(2.68)	
	Unrealised foreign exchange gain loss	(5.53)		-	
	Provision for Expected credit loss	203.59		39.76	
	Interest received	(258.00)		(309.13)	
	Share based payment expense	22.84		147.76	
	Interest on Income Tax	-		3.04	
	Gain on cancellation of lease	-		(4.95)	
	Interest Expense	22.71		33.61	
	Property, Plant and Equipments Written Off	-	219.22	101.33	416.65
	Operating Profit before working capital changes		3759.97		5,497.85
	Adjustments for:				
	(Increase)/Decrease in Trade receivables	(5,622.06)		(1,613.46)	
	(Increase)/Decrease in Inventories	550.14		5,610.83	
	(Increase)/Decrease in Loans and Advances	0.12		1.65	
	(Increase)/Decrease in Other Non Current Assets	9.48		(26.21)	
	(Increase)/Decrease in Other Current Assets	510.44		546.72	
	Increase/(Decrease) in Trade Payable	1,170.49		(136.69)	
	Increase/(Decrease) in Liabilities and Provisions	36.44		54.72	
			(3344.95)		4,437.56
	Cash generated from Operations		415.02		9,935.41
	Less : Direct taxes paid (Net of refund, if any)		(931.78)		(1330.82)
	Net cash from Operating Activities (A)		(516.76)		8,604.59
B	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property plant & Equipment's		(904.88)		(1,964.68)
	Proceeds from Sale of Property plant & Equipment's		-		2.78
	(Purchase)/Sale of investments		(1861.12)		1.08
	Investment in Associate		(500.25)		(176.00)
	Loan to Associate		-		-
	(Increase)/Decrease in Other bank balances		2834.54		(7,380.44)
	Rent Received		-		2.68
	Interest received		258.20		343.26
	Net Cash used in Investing Activities (B)		(173.51)		(9,171.31)
C	CASH FLOW FROM FINANCIAL ACTIVITIES				
	Proceeds from issue of Share capital		243.65		2004.46
	Receipt of Long term borrowings(net)		-		48.35
	Repayment of Long Term Borrowings		(0.83)		(0.64)
	Increase/(Decrease) in Short term Borrowings		378.04		(786.83)
	Interest paid		(20.09)		(28.19)
	Dividend paid on Equity Shares		(186.64)		(74.54)
	Repayment of lease Liability		(10.85)		(26.30)
	Net cash used Financing Activities (C)		403.28		1,136.30
	Net increase in cash and cash equivalents (A+B+C)		(286.99)		569.58
	Cash and cash equivalents at the beginning of the year		603.00		33.42
	Cash and cash equivalents at the end of the year		316.01		603.00
	Components of Cash & Cash Equivalents				
	Cash on hand		1.78		0.76
	Balance with schedule banks				
	In Current Account		313.94		602.15
	Earmarked bank balances		0.30		0.09
	Cash and Cash Equivalents		316.01		603.00

For Krishna Defence And Allied Industries Limited

Date: 29th October, 2026
Place: Halol




Harshadsinh Mahida
 Whole- Time Director
 DIN : 11760208